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transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and
sorting the transactions in the at least one file and producing an accounting statement.

29. (New) The method of Claim 28, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

30. (New) The method of Claim 28, wherein the at least one transaction code is selected by the first entity.

31. (New) The method of Claim 28, wherein the at least one transaction code is selected by at least one of the other entities.

32. (New) The method of Claim 28, wherein the standardized codes comprise financial transaction codes.

33. (New) The method of Claim 28, wherein the transmission of the record of each transaction and at least one transaction code is initiated at about the time when funds are transferred or instructions are given for the transfer of funds.

34. (New) The method of Claim 28, wherein the transaction codes are provided from a menu.

35. (New) The method of Claim 28, including entering into said file information regarding said first entity.

36. (New) The method of Claim 35, wherein said information includes beginning balances for income, expenses, assets, liabilities and/or bank accounts.

37. (New) The method of Claim 36, including entering into said file coding information appropriate to said first entity.

38. (New) The method of Claim 28, including providing said first entity and/or agents of said entity a passcode to permit access to said file.

39. (New) The method of Claim 28, including:
providing a subsidiary ledger for each of said other entities; and
transferring selected subsidiary ledgers from said other entities to said file.

40. (New) The method of Claim 39, including providing access to said subsidiary ledger for said first entity and/or agents of said first entity, whereby said first entity and/or agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs in said selected subsidiary ledgers.

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41. (New) The method of Claim 28, including providing a funds transfer facility to facilitate transfer of funds to and from said first entity and said other entities.
42. (New) The method of Claim 41, including:
 - employing said funds transfer facility to receive an instruction to transfer funds; and
 - transferring funds from said first entity to said other entities based on said instruction.
43. (New) The method of Claim 41, including employing said funds transfer facility to transmit data related to said transfer of funds.
44. (New) The method of Claim 41, including employing said funds transfer facility to adjust current records.
45. (New) A system for providing financial accounting statements for a first entity, comprising:
 - a first computer having at least one file from which an accounting statement may be generated;
 - a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;
 - a communication network for transferring said data inputs from said second computer to said file of said first computer; and
 - means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement.
46. (New) The system of Claim 45, including:
 - a first said file in said first computer for receiving accrual accounting data inputs; and
 - a second said file in said first computer for receiving cash accounting data inputs.
47. (New) The system of Claim 45, including means for transferring funds from said first entity to said second entity.
48. (New) The system of Claim 45, wherein said second computer comprises means for electronically recording, collecting, processing, storing and transmitting said financial transactions.

Year	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100
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56. (New) The computer readable medium of Claim 55, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

57. (New) The computer readable medium of Claim 55, wherein the at least one transaction code is selected by the first entity.

58. (New) The computer readable medium of Claim 55, wherein the standardized codes comprise financial transaction codes.

59. (New) An apparatus for producing an accounting statement for an entity comprising:

means for providing transaction codes, including standardized codes;

means for the first entity to conduct with a plurality of other entities separate financial transactions;

means for associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

means for transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

means for sorting the transactions in the at least one file and producing an accounting statement.

60. (New) The apparatus of Claim 59, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

61. (New) The apparatus of Claim 59, wherein the at least one transaction code is selected by the first entity.

62. (New) The apparatus of Claim 59, wherein the standardized codes comprise financial transaction codes.

63. (New) A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;

the first entity conducting with a plurality of other entities separate financial transactions;

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associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

64. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

65. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the at least one transaction code is selected by the first entity.

66. (New) The computer data signal embodied in a carrier wave of Claim 63, wherein the standardized codes comprise financial transaction codes.

67. (New) A computer assisted method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and producing said accounting statement.

68. (New) The method of Claim 67, further including transferring funds from said first entity to said second entity.

69. (New) A computer readable medium containing instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

New Claims 28-70

28. A method of providing financial accounting statements for a first entity, comprising:

providing transaction codes, including standardized codes;
the first entity conducting with a plurality of other entities
separate financial transactions;

associating at least one of the transaction codes at about the
time when funds are transferred or instructions are given for transfer to complete
each financial transaction;

transmitting a record of each transaction and the at least one
transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing
an accounting statement.

29. The method of Claim 28, wherein the separate financial
transactions include the transfer of funds and the instructions for transfer of
funds.

30. The method of Claim 28, wherein the at least one
transaction code is selected by the first entity.

31. The method of Claim 28, wherein the at least one
transaction code is selected by at least one of the other entities.

32. The method of Claim 28, wherein the standardized codes
comprise financial transaction codes.

33. The method of Claim 28, wherein the transmission of the
record of each transaction and at least one transaction code is initiated at about
the time when funds are transferred or instructions are given for the transfer of
funds.

34. The method of Claim 28, wherein the transaction codes are
provided from a menu.

35. The method of Claim 28, including entering into said file
information regarding said first entity.

36. The method of Claim 35, wherein said information includes beginning balances for income, expenses, assets, liabilities and/or bank accounts.

37. The method of Claim 36, including entering into said file coding information appropriate to said first entity.

38. The method of Claim 28, including providing said first entity and/or agents of said entity a passcode to permit access to said file.

39. The method of Claim 28, including:
providing a subsidiary ledger for each of said other entities;
and
transferring selected subsidiary ledgers from said other entities to said file.

40. The method of Claim 39, including providing access to said subsidiary ledger for said first entity and/or agents of said first entity, whereby said first entity and/or agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs in said selected subsidiary ledgers.

41. The method of Claim 28, including providing a funds transfer facility to facilitate transfer of funds to and from said first entity and said other entities.

42. The method of Claim 41, including:
employing said funds transfer facility to receive an instruction to transfer funds; and
transferring funds from said first entity to said other entities based on said instruction.

43. The method of Claim 41, including employing said funds transfer facility to transmit data related to said transfer of funds.

44. The method of Claim 41, including employing said funds transfer facility to adjust current records.

45. A system for providing financial accounting statements for a first entity, comprising:

a first computer having at least one file from which an accounting statement may be generated;

a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

a communication network for transferring said data inputs from said second computer to said file of said first computer; and

means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement.

46. The system of Claim 45, including:

a first said file in said first computer for receiving accrual accounting data inputs; and

a second said file in said first computer for receiving cash accounting data inputs.

47. The system of Claim 45, including means for transferring funds from said first entity to said second entity.

48. The system of Claim 45, wherein said second computer comprises means for electronically recording, collecting, processing, storing and transmitting said financial transactions.

49. The system of Claim 45, wherein said first computer is a personal computer.

50. The system of Claim 45, wherein said second computer is a personal computer.

51. A computer assisted method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;

the first entity conducting with a plurality of other entities separate financial transactions;

associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

52. The method of Claim 51, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

53. The method of Claim 51, wherein the at least one transaction code is selected by the first entity.

54. The method of Claim 51, wherein the standardized codes comprise financial transaction codes.

55. A computer readable medium containing instructions for performing a method for producing an accounting statement for a first entity comprising:

providing transaction codes, including standardized codes;
the first entity conducting with a plurality of other entities separate financial transactions;

associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

56. The computer readable medium of Claim 55, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

57. The computer readable medium of Claim 55, wherein the at least one transaction code is selected by the first entity.

58. The computer readable medium of Claim 55, wherein the standardized codes comprise financial transaction codes.

59. An apparatus for producing an accounting statement for an entity comprising:

means for providing transaction codes, including standardized codes;

means for the first entity to conduct with a plurality of other entities separate financial transactions;

means for associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

means for transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

means for sorting the transactions in the at least one file and producing an accounting statement.

60. The apparatus of Claim 59, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

61. The apparatus of Claim 59, wherein the at least one transaction code is selected by the first entity.

62. The apparatus of Claim 59, wherein the standardized codes comprise financial transaction codes.

63. A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for producing an accounting statement for a first entity, comprising:

providing transaction codes, including standardized codes;
the first entity conducting with a plurality of other entities separate financial transactions;

associating at least one of the transaction codes at about the time when funds are transferred or instructions are given for transfer to complete each financial transaction;

transmitting a record of each transaction and the at least one transaction code via a network to at least one file; and

sorting the transactions in the at least one file and producing an accounting statement.

64. The computer data signal embodied in a carrier wave of Claim 63, wherein the separate financial transactions include the transfer of funds and the instructions for transfer of funds.

65. The computer data signal embodied in a carrier wave of Claim 63, wherein the at least one transaction code is selected by the first entity.

66. The computer data signal embodied in a carrier wave of Claim 63, wherein the standardized codes comprise financial transaction codes.

67. A computer assisted method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.

68. The method of Claim 67, further including transferring funds from said first entity to said second entity.

69. A computer readable medium containing instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.

70. A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for providing financial accounting statements for a first entity, comprising:

providing a first computer having at least one file from which an accounting statement may be generated;

providing a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

transferring said data inputs via a communication network from said second computer to said file of said first computer;

performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs; and

producing said accounting statement.